

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 15505
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On March 15, 2001, the Tax Discovery Bureau of the Idaho State Tax (Commission) issued a Notice of Deficiency Determination (NODD) to [Redacted](taxpayer), proposing additional income tax, penalty and interest for the taxable year 1998, in the total amount of \$379.

On April 4, 2001, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer did not request an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NODD.

The taxpayer was issued a NODD by the Commission [Redacted] of the taxpayer's income. We find that the auditor correctly recomputed the taxpayer's tax liability [Redacted].

The two sources of income [Redacted] were unemployment compensation and interest income.

[Redacted]. IRS Code section 85 specifies unemployment compensation is gross income. Consequently, unemployment compensation would be included in Idaho's computation of taxable income.

[Redacted] The taxpayer did not respond to the Commission's letter.

Idaho Code § 63-3002 states:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

Since the taxpayer has not provided the Commission with a contrary result to the [Redacted] original redetermination, the Commission must uphold the deficiency as asserted.

WHEREFORE, Notice of Deficiency Determination dated March 15, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that taxpayer pay the following tax, penalty, and interest for the year 1998:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$313	\$16	\$85	\$414

Interest is calculated through November 13, 2002.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

---

COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No. [Redacted]

[Redacted] [Redacted]

---

ADMINISTRATIVE ASSISTANT 1